

### ABSTRACT OF THE DISCLOSURE

A magnetic thin film element is provided with a magnetoresistive film including a first magnetic layer composed of a perpendicular magnetization film, a second magnetic layer composed of a perpendicular magnetization film having a higher coercive force than that of the first magnetic layer, and a nonmagnetic layer interposed between the first magnetic layer and the second magnetic layer. The resistance of the magnetoresistive film varies depending on whether or not the magnetic spins of the first magnetic layer and the second magnetic layer are in the same direction.